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Item 4 of the provisional agenda*
Elections, nominations, confirmations and appointments

Appointment of 25 members to the Committee of Experts on International Cooperation in Tax Matters

Note by the Secretary-General

1. Pursuant to Economic and Social Council resolution 2004/69, the Committee of Experts on International Cooperation in Tax Matters comprises 25 members nominated by Governments and acting in their personal capacity. The members are to be drawn from the fields of tax policy and tax administration and selected to reflect an adequate equitable geographical distribution, representing different tax systems. They are to be appointed by the Secretary-General after notification has been given to the Council. The term of office is four years.

2. In paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, as endorsed by General Assembly in its resolution 69/313 of 27 July 2015, Member States reconfirmed the mandate of the Committee and reiterated that the members shall be appointed by the Secretary-General, in consultation with Member States.

3. In a note verbale dated 27 April 2017, the Secretary-General invited Member States to nominate qualified candidates for membership in the Committee. In the context of consultations with Member States, the Secretariat conducted special briefings on 5 May and 14 June 2017 on the nomination process and selection criteria. A total of 60 nominations were received.

4. On the basis of the nominations presented by Member States, the Secretary-General has decided to appoint the following persons to the Committee of Experts on International Cooperation in Tax Matters, for a term beginning on the date of notification of such appointment and expiring on 30 June 2021:

Natalia Aristazabal Mora (Colombia)

Abdoulfatah Mousse Arreh (Djibouti)

Rajat Bansal (India)

Margaret Mwenga Chikuba (Zambia)

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William Babatunde Fowler (Nigeria)

Mitsuhiro Honda (Japan)

Cezary Krysiak (Poland)

Eric Nil Yarboi Mensah (Ghana)

Dang Ngoc Minh (Viet Nam)

Patricia Mongkhonvanit (Thailand)

Marlene Patricia Nembhard-Parker (Jamaica)

George Omondi Obell (Kenya)

Carmel Peters (New Zealand)

Carlos E. Protto (Argentina)

Jorge Antonio Deher Rachid (Brazil)

Aart Roelofsen (Netherlands)

Christoph Schelling (Switzerland)

Aleksandr Anatolyevich Smirnov (Russian Federation)

Stephanie Smith (Canada)

Elfrieda Stewart Tamba (Liberia)

Titia Stolte-Detring (Germany)

José Troya (Ecuador)

Ingela Willfors (Sweden)

Yan Xiong (China)

Sing Yuan Yong (Singapore)

5. Biographical information on the appointees is contained in the annex to the present note.

Annex

Biographical information on the appointees to the Committee of Experts on International Cooperation in Tax Matters*

Name: Ms. Natalia **Aristazabal Mora**

Nationality: Colombia

Present position

Consultant on international taxation issues, Global Tax Team, World Bank Group

Previous positions

Special Advisor to the General Director of DIAN, Special Administrative Unit of National Taxes and Customs (DIAN), Colombia

Education

Juris Doctor Degree, Universidad Colegio Mayor de Nuestra Señora del Rosario, Bogotá, Colombia

Certificate — International Tax Program, Harvard Law School, USA

Name: Mr. Abdoulfatah Moussa **Arreh**

Nationality: Djibouti

Present position

Head, Tax Policy Unit, Ministry of Economy and Finance, Djibouti

Previous positions

Coordinator National Conference on Taxation, Djibouti

Senior Advisor, responsible for the taxation and the improvement of the business climate, Ministry of Economy and Finance

Finance Inspector, Assistant of the Secretary-General of the Ministry of Economy and Finance

Education

Bachelor's Degree in Economic and Social Administration, Faculty of Law, University of Burgundy, Dijon, France

Diploma in Tax Inspection, Ecole Nationale des Imports — Clermont-Ferrand (ENI), France

Name: Mr. Rajat **Bansal**

Nationality: India

Present position

Joint Secretary of Indian Revenue Service, Central Board of Direct Taxes, Government of India

* The annex is being issued without formal editing.

Previous positions

Chief Tax Treaty Negotiator, Indian Revenue Service, Government of India

Officer, Indian Revenue Service, Government of India

Education

Bachelor's Degree in Electrical and Electronics Engineering, Indian Institute of Technology, Kanpur

Master's Degree in Business Administration, University of Delhi

Name: Ms. Margaret Moonga **Chikuba**

Nationality: Zambia

Present position

Assistant Director, Tax Policy, Ministry of Finance, Government of the Republic of Zambia

Previous positions

Principal Budget Analyst, Tax Policy, Ministry of Finance, Government of the Republic of Zambia

Senior Economist, Revenue & Tax Policy, Ministry of Finance, Government of the Republic of Zambia

Education

Bachelor's Degree in Development Studies, University of Zambia, Lusaka

Master's Degree in Development Economics, Williams College, Williamstown, USA

Name: Mr. Babatunde **Fowler**

Nationality: Nigeria

Present position

Executive Chairman, Federal Inland Revenue Services, Nigeria

Chairman, African Tax Administration Forum

Previous positions

General Manager, Group Head, South Commercial Banking Group, Credit Lyonnais Nigeria LTD

Product Manager, Johnson & Johnson

Education

Bachelor's Degree in Economics, University of Wisconsin, USA

Master's Degree in Business Administration, California State University, USA

Name: Mr. Mitsuhiro **Honda**

Nationality: Japan

Present position

Professor of Law, Graduate School of Business Science, University of Tsukuba, Japan

Adjunct Professor, Graduate School of Global Business, Meiji University, Japan

Adjunct Professor, Graduate School of Accountancy, Waseda University, Japan

Previous positions

Assistant Regional Commissioner, Takamatsu Regional Taxation Bureau, Japan

Assistant Regional Commissioner, Tokyo Regional Taxation Bureau, Japan

Senior Advisor, Centre for Tax Policy and Administration, OECD, Paris, France

Director for International Examination, National Tax Agency, Japan

Deputy Director, Tax Bureau, Ministry of Finance, Japan

Education

Bachelor's Degree in Law, University of Tohoku, Japan

Master's Degree in Public Administration, University of Southern California, USA

Master's Degree in Tax Law, Georgetown University Law Center, USA

Name: Mr. Cezary **Krysiak**

Nationality: Poland

Present position

Deputy Director, Tax System Department, Ministry of Finance, Poland

Previous positions

Director, Tax Policy Department, Ministry of Finance, Poland

Deputy Director, Income Taxes Department, Ministry of Finance, Poland

Head, International Tax Cooperation Unit, Income Taxes Department, Ministry of Finance, Poland

Education

Degree in Public Administration, National School of Public Administration, Warsaw, Poland

Master's Degree in Law, Nicholas Copernicus University of Torun, Poland

Name: Mr. Eric Nil Yarboi **Mensah**

Nationality: Ghana

Present position

Assistant Commissioner in charge of Legal Affairs and International Taxation Agreements, Ghana Revenue Authority

Previous positions

Legal Officer, Ghana Revenue Authority

Education

Bachelor's Degree in Sociology and Political Science, University of Ghana

Qualifying Certificate in Law, Ghana School of Law

Certificate in Business Tax and Modernising Tax Administration, University of Pretoria, South Africa

Name: Mr. Dang Ngoc **Minh**

Nationality: Vietnam

Present position

Deputy Director General, General Department of Taxation (GDT), Ministry of Finance, Vietnam

Previous positions

Director, Yenbai Provincial Tax Department, Vietnam

Director, Large Taxpayers Management Department, GDT, Vietnam

Deputy Director General, Tax Policy Department, Ministry of Finance, Vietnam

Deputy Director General, International Cooperation Department, Ministry of Finance, Vietnam

Deputy Director and Director of International Taxation Department, GDT, Vietnam

Education

Bachelor's degree in English, Vietnam University of Language Pedagogy

Bachelor's degree in Economics, Vietnam University of Finance and Accounting

Bachelor's level in Laws, Hanoi University of Law

Master's degree in Economics, University of Michigan, Ann Arbor, USA

Name: Ms. Patricia **Mongkhonvanit**

Nationality: Thailand

Present position

Deputy Director-General, the Revenue Department of Thailand

Previous positions

Director, Bureau of Tax Policy and Planning, the Revenue Department of Thailand

Director, Bureau of Electronic Processing Administration, the Revenue Department of Thailand

Director, Public Sector Development Group, the Revenue Department of Thailand

Education

Master of Arts in Economics and Special Studies (Development Policy and Public Administration)

Master's Degree in Tax Law, London School of Economics and Politics, UK

Name: Ms. Marlene Patricia **Nembhard-Parker**

Nationality: Jamaica

Present position

Chief Tax Counsel Legislation, Treaties and International Tax Matters, Tax Administration, Ministry of Finance, Jamaica

Previous positions

Director, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Senior Legal Counsel, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Legal Counsel, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Education

BSc in Public Administration (Hons.), University of the West Indies, Mona, Jamaica

Bachelor's Degree in Law (Hons.), University of the West Indies, Mona, Jamaica

Master's Degree in Law, University of the West Indies, Mona, Jamaica

Master's Degree in International Taxation, Australian School of Business, University of New South Wales

Name: Mr. George Omondi **Obell**

Nationality: Kenya

Present position

Chief Manager, International Tax Division, Kenya Revenue Authority

Previous positions

Chief Manager, Large Taxpayers Office (LTO) Audit Program, Kenya Revenue Authority

Education

Master's Degree in Business Administration, University of Nairobi

Bachelor's Degree in Laws, University of Nairobi

Bachelor's Degree in Accounting, United States International University — Africa

Name: Ms. Carmel **Peters**

Nationality: New Zealand

Present position

Policy Manager, Inland Revenue, New Zealand

Previous positions

Senior Policy Analyst and Senior Policy Advisor, Inland Revenue, New Zealand

Senior Associate, Rudd Watts & Stone law firm

Education

Master's Degree in Law (Taxation), New York University, USA

Bachelor's Degree in Law, Victoria University of Wellington, New Zealand

Name: Mr. Carlos **Protto**

Nationality: Argentina

Present position

Director of International Tax Relations and Director of Direct Taxation, Ministry of Economy and Public Finances, Argentina

Previous positions

Coordinator of Tax Matters, Ministry of Economy and Public Finances, Argentina

Advisor to the Directorate of the Customs Tax Regime, Argentina

Education

Bachelor's Degree in Economics, University of Buenos Aires, Argentina

Master's Degree in Tax Management, Solvay Brussels School

Name: Mr. Jorge Antonio Deher **Rachid**

Nationality: Brazil

Present position

Secretary, Federal Revenue of Brazil

Previous positions

Tax and Customs Attaché, Embassy of Brazil, Washington, D.C., USA

Deputy Secretary, Federal Revenue of Brazil

Coordinator-General, Tax Inspection, Federal Revenue of Brazil

Tax Auditor, Secretariat, Federal Revenue of Brazil, Ministry of Finance

Education

Bachelor's Degree in Business Administration, Candido Mendes University, Rio de Janeiro, Brazil

Name: Mr. Aart **Roelofsen**

Nationality: Netherlands

Present position

Deputy Head, International Tax Unit, Ministry of Finance, Netherlands

Previous positions

Policy Advisor to the Netherlands State Secretary of Finance

Specialist in Corporate Tax and Income Tax, Directorate of Tax, Ministry of Finance, Netherlands

Tax Inspector, Tax Administration, Amsterdam, Netherlands

Education

Degree in Rural Development Sociology, Agricultural University in Wageningen

Degree in Tax Law, University of Amsterdam, Netherlands

Name: Mr. Christoph **Schelling**

Nationality: Switzerland

Present position

Head, Division for International Tax Affairs, State Secretariat for International Financial Matters, Swiss Federal Department of Finance

Previous positions

Head, Services Unit, International Division and member of Executive Committee on Swiss Holdings in charge of tax matters

Vice-Director, Tax and Legal Affairs, Coopers & Lybrand (now PWC)

Education

Bachelor's Degree in Law, Universities of Bern and Geneva

Certified Swiss Tax expert

Name: Mr. Aleksandr Anatolyevich **Smirnov**

Nationality: Russia Federation

Present position

Deputy Director, Department of Fiscal and Customs Policy, Ministry of Finance, Russian Federation

Previous positions

Director, Fiscal and Legal Practice Division, Ernst and Young CIS Ltd., Moscow Office

Manager, Fiscal and Legal Practice Division, Arthur Andersen International B.V., Moscow Office

Education

Ph.D. in Economics, Moscow State Pedagogical University, Moscow, Russian Federation

Master's Degree in History and Law, Astrakhan State Pedagogical Institute, Astrakhan, Russia Federation

Name: Ms. Stephanie **Smith**

Nationality: Canada

Present position

Senior Chief, Tax Treaties, Tax Policy Branch, Finance Canada, Ottawa, Canada

Previous positions

Head of Unit, International Tax Cooperation Unit, OECD, Paris, France

Senior Advisor — Tax Treaties, Canada Revenue Agency, Ottawa, Canada

Senior Tax Policy Officer, Finance Canada, Ottawa, Canada

Associate, McCarthy Tétrault LLP, Toronto, Canada

Associate, Harper Jaskot, Hamilton, Canada

Education

Bachelor's Degree in Business, Bishop's University, Lennoxville, Quebec, Canada

Bachelor's Degree in Laws, Queen's University, Kingston, Ontario, Canada

Admission to the Bar of the Law Society of Canada

Name: Ms. Alfrieda **Steward Tamba**

Nationality: Liberia

Present position

Commissioner General, Liberia Revenue Authority

Previous positions

Deputy Minister of Revenue, Ministry of Finance, Monrovia, Liberia

Chief Financial Officer, Liberia Bank for Development and Investment, Monrovia, Liberia

Education

Bachelor's Degree in Business Administration, Cutting University College, Gbarnga, Liberia

Master of Business Administration in Finance, Morgan State University, Baltimore, MD, USA

Name: Ms. Titia **Stolte-Detring**

Nationality: Germany

Present position

Deputy Head of Division, International Tax Section, Federal Ministry of Finance, Berlin

Previous positions

Desk Officer, General Tax Policy Division, Federal Ministry of Finance, Berlin, Germany

Head of Division, Customs Section, Regional Finance Office, Berlin and Cottbus, Germany

Education

Second Juridical State Examination, Court of Appeal, Berlin, Germany

First Juridical State Examination (Equivalent to MA), Study of German Law, University of Passau, Germany

Study of Spanish Civil and Commercial Law, University of Santiago de Compostela, Spain

Study of German, English and Spanish Law, University of Passau, Germany

Name: Mr. José **Troya**

Nationality: Ecuador

Present position

Head of Department of Large Taxpayers and International Taxation, Internal Revenue Service (SRI), Ecuador

Previous positions

Head of International Taxation Coordination Unit, SRI, Ecuador

Special Taxes Expert (Mining), SRI, Ecuador

International Taxation Expert, SRI, Ecuador

International Taxation Audit Specialist, SRI, Ecuador

Education

Master's Degree in Business Administration, Vlerick Leuven Ghent Management School, Belgium

Bachelor's Degree in Commercial Engineering, Finance Major, Pontifical Catholic University of Ecuador, Ecuador

Name: Ms. Ingela **Willfors**

Nationality: Sweden

Present position

Director, Tax and Customs Department, Ministry of Finance, Sweden

Previous positions

Director, Tax and Customs Department, Ministry of Finance, Sweden

Director, International Tax Department, Ministry of Finance, Sweden

Legal Adviser, International Tax Department, Ministry of Finance, Sweden

Deputy Judge and Assistant, Administrative Court of Appeal, Stockholm, Sweden

Lawyer, Administrative District Court, Stockholm, Sweden

Education

Master's Degree in Law, University of Stockholm, Sweden

International Tax Law, University of Stockholm, Sweden

Name: Ms. Yan **Xiong**

Nationality: People's Republic of China

Present position

Director of Treaties, International Taxation Department, State Administration of Taxation (SAT), People's Republic of China

Previous positions

Worked in various areas of international taxation at the State Administration of Taxation, PRC, including treaty, transfer pricing, exchange of information, and cooperation with foreign tax administrations and international organizations.

Education

Master's Degree in International Tax Law, University of Michigan, USA

Master's Degree in Applied Linguistics, Beijing Foreign Studies University, China

Lawyer's Qualification, China

Name: Ms. Sing Yuan **Yong**

Nationality: Singapore

Present position

Tax Director, International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

Previous positions

Group Tax Specialist, International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

Senior Tax Specialist (Accredited), International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

Education

Bachelor's Degree in Accountancy, Nanyang Technological University, Singapore

Master's Degree in International Tax Law, University of Leiden, Netherlands